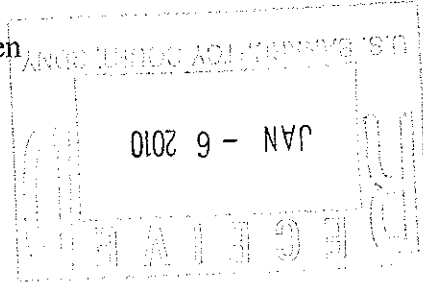


Clerk of the United States Bankruptcy Court
For the Southern District of New York one Bowling Green
New York, New York 1004



January 1st, 2010

Dear Mr. Picard

With reference to your letter dated December 8, 2009 addressed to myself Dalia Yowakim and to Azmy El Sayed concerning the denial of our **claim no 008592**.

Kindly be informed that I have addressed my claim with evidence that I have a shared account under the name of **Dalia Yowakim and Azmy El Sayed** With a total amount of **Hedge Funds SHS FARFIELD SENTRY LTD** with a total amount of **\$224,738 as per 16.12.2008**.

Please find attached a copy of **the credit Swiss statement that proves that we have this account** and please advise if you need any other special statement from the bank.

I will appoint a counsel who will represent me in front of the United States Bankruptcy Court for the Southern District of New York, and he will provide the court with all documents witch proves that we are creditors of **Hedge Funds SHS FARFIELD SENTRY LTD** with a total amount of **\$224,738 as per 16.12.2008**.

Please respond to the following address:

Dalia Yowakim
C/ Conde de las Posadas n. 5 C
CP 28042
Madrid- Spain

Thank you.

→ *Dalia Yowakim*

Dalia Yowakim

Statement of Investments

as per 16.12.2008

Valuation currency: USD

Azmy El Sayed + Dalia Yowakim
Safekeep.: 0251- 576786-55

Nominal / Amount	Description	Sec. no.	Yield MP	Price	Price-date	Market value USD	Prop.	unreal. P/L
		ISIN	Yield CP	Av. purchase price Forex purchase price		Accrued interest		P/L forex P/L total
Alternative Investments								
Hedge Funds								
166.5	SHS FAIRFIELD SENTRY LTD	994280 VGG3299L1004		USD USD	1,349,7782 NV 600.5826	31.10.2008	224,738	70.02% 124.74%
Total hedge Funds								
Total alternative Investments								
Total investments								
Liabilities								
Liquidity								
USD	- 401.04	8.3% Current account					- 401	- 0.12%
Total value								
320,336 100.00%								